## **FTE Adjustment**

	Pupil's Name	Class	Description	Legal Reference	Membership Claimed – Beginning FTE Balance  General Education			Membership Claimed – Beginning FTE Balance  Special Education		
Building/ Grade/ Program					Claimed FTE	Adjusted FTE	Total FTE	Claimed FTE	Adjusted FTE	Total FTE
					Final Adjusted FTE Count		Final Adjusted FTE Count			

**Practical Note**: The district should be given a reasonable opportunity to resolve the above potential variances before the exit conference. Auditors should consider attaching supporting documentation as considered necessary.